

Lindsey M. Stepp  
Commissioner

Carolynn J. Lear  
Assistant Commissioner

# State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY  
DIVISION  
James P. Gerry  
Director

Samuel T. Greene  
Assistant Director

January 10, 2020

Town of Sanbornton  
ATTN: Board of Selectmen  
PO Box 124  
Sanbornton, NH 03269-

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Sanbornton's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Sanbornton achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Sanbornton is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B. 2. Assessments as of April 1, 2018. Multiple permit properties showed inaccurate measurements or feature labeling.

ASB III, C. 1b. Exemptions. All solar energy exemptions granted in Sanbornton are contrary to the two criteria established in Rev 414.01. Rev 414.01 states "The amount of the exemption for solar energy systems shall be equal to: 100% of any increase in the assessed value of the applicant's residential real estate resulting from the solar energy system; or a dollar amount adopted by the municipality."

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

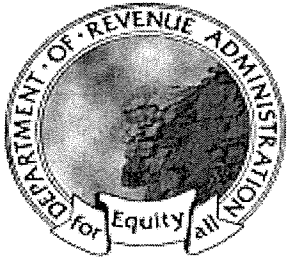
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a long horizontal flourish extending to the right.

James Gerry, Director  
Municipal and Property Division

cc: Assessing Standards Board  
File



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

INVENTORY PROGRAM COVER SHEET APRIL 1, 2018

ASB III, B. 2. and 3.

Name of Municipality:

Sanbornton

B2-90% of PRCs sampled should reflect assessments as of April 1. RSA 74:1

B3-Revised Inventory program that addresses compliance with RSA 75:8

Municipality of Sanbornton in the category of ASSESSMENTS as of April 1, and REVISED  
INVENTORY PLAN:

|                       | B2 | B3 |
|-----------------------|----|----|
| Met Standard          |    | X  |
| Did Not Meet Standard | X  |    |

Comments:

DRA Appraiser Signature:

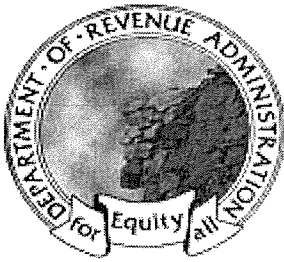
Charles Reese

Date: 6/22/18

DRA Supervisor Initials:

AD

Date: 1/17/20



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

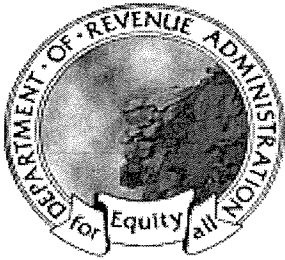
ASB III, B. 2.

Name of Municipality: Sanbornton

Date of Review: 6/22/2018

Assessments RSA 74:1

| <u>Sample<br/>Number:</u> | <u>Parcel ID:</u> | <u>Values Reflect April 1:</u> |
|---------------------------|-------------------|--------------------------------|
| 1                         | 10-104            | Yes                            |
| 2                         | 10-20             | Yes                            |
| 3                         | 10-99             | Yes                            |
| 4                         | 11-23             | Yes                            |
| 5                         | 12-122            | Yes                            |
| 6                         | 14-29             | Yes                            |
| 7                         | 14-29-1           | Yes                            |
| 8                         | 16-33             | Yes                            |
| 9                         | 16-41-1           | Yes                            |
| 10                        | 17-33             | Yes                            |
| 11                        | 17-4-12           | Yes                            |
| 12                        | 18-5              | Yes                            |
| 13                        | 18-50-3           | Yes                            |
| 14                        | 18-74             | No                             |
| 15                        | 20-47             | No                             |
| 16                        | 20-73             | Yes                            |



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

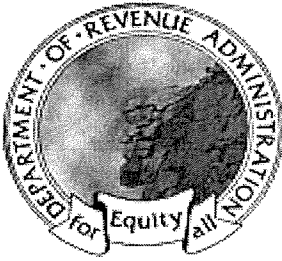
ASB III, B. 2.

Name of Municipality: Sanbornton

Date of Review: 6/22/2018

Assessments RSA 74:1

| <u>Sample<br/>Number:</u> | <u>Parcel ID:</u> | <u>Values Reflect April 1:</u> |
|---------------------------|-------------------|--------------------------------|
| 17                        | 21-11             | Yes                            |
| 18                        | 21-16             | Yes                            |
| 19                        | 21-2-B            | Yes                            |
| 20                        | 23-7-1            | No                             |
| 21                        | 26-68-2           | Yes                            |
| 22                        | 3-49-7            | Yes                            |
| 23                        | 8-26              | Yes                            |
| 24                        | 9-7               | No                             |



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

Name of Municipality: Sanbornton

Date of Review: 6/22/2018

Assessments RSA 74:1

Sample  
Number:

Parcel ID:

Values Reflect April 1:

**Comments:**

Sample #14 Observed larger deck than noted on card.

Sample #15 Exterior siding noted as vinyl, observed as cement clapboard. FOP observed to be larger than noted on card.

Sample #20 Roof cover noted as metal/tin, observed as standing seam.

Sample #24 FGR2 noted as 1200sqft, observed as 1280sqft (32x40)

DRA Appraiser Signature:

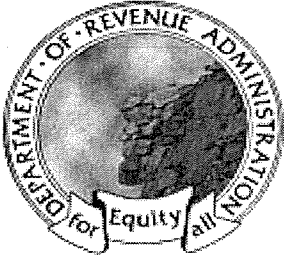
Charles Reese

Date: 6/22/2018

DRA Supervisor Initials:

AD

Date: 1/7/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 1. b

|                       |            |
|-----------------------|------------|
| Name of Municipality: | Sanbornton |
|-----------------------|------------|

|                                             |       |
|---------------------------------------------|-------|
| Total Parcels Sampled                       | 20    |
| Unacceptable Samples                        | 12    |
| Acceptable Samples                          | 8     |
| Percent of Acceptable Samples (Minimum 95%) | 40.0% |

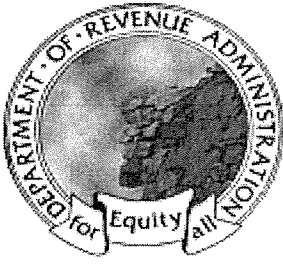
Municipality of Sanbornton in the category of EXEMPTIONS:

|                       |                                     |
|-----------------------|-------------------------------------|
| Met Standard          | <input type="checkbox"/>            |
| Did Not Meet Standard | <input checked="" type="checkbox"/> |

Comments:

|  |
|--|
|  |
|--|

|                          |               |       |         |
|--------------------------|---------------|-------|---------|
| DRA Appraiser Signature: | Charles Reese | Date: | 3/22/19 |
| DRA Supervisor Initials: | AD            | Date: | 4/7/20  |



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

## EXEMPTIONS WORKSHEET as of APRIL 1, 2018

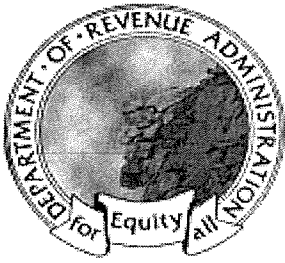
ASB III, C. 1.b

Name of Municipality: Sanbornton

Date of Review: 3/22/2019

| <u>Sample Number</u> | <u>Parcel ID:</u> | <u>Exemption Type:</u> | <u>Application Completed, timely filed, and signed by the applicant</u> | <u>Application Approved by the Assessor</u> | <u>Proper Documentation supplied</u> | <u>If Applicant is listed under a trust, is a PA-33 Form filed</u> | <u>Is applicant receiving the proper amount of exemption, per age group, as voted</u> | <u>Year Last Review</u> | <u>Results:</u>       |
|----------------------|-------------------|------------------------|-------------------------------------------------------------------------|---------------------------------------------|--------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------|-----------------------|
| 1                    | 03-009--          | Elderly                | Yes                                                                     | Yes                                         | Yes                                  | N/A                                                                | Yes                                                                                   | 2016                    | Met Standard          |
| 2                    | 03-106--          | Solar Energy           | Yes                                                                     | Yes                                         | Yes                                  | N/A                                                                | No                                                                                    | 2016                    | Did Not Meet Standard |
| 3                    | 04-046--          | Solar Energy           | Yes                                                                     | Yes                                         | Yes                                  | N/A                                                                | No                                                                                    | 2017                    | Did Not Meet Standard |
| 4                    | 09-013-001-       | Elderly                | Yes                                                                     | Yes                                         | Yes                                  | N/A                                                                | Yes                                                                                   | 2016                    | Met Standard          |
| 5                    | 09-092--          | Solar Energy           | Yes                                                                     | Yes                                         | Yes                                  | N/A                                                                | No                                                                                    | 2018                    | Did Not Meet Standard |
| 6                    | 10-089--          | Elderly                | Yes                                                                     | Yes                                         | Yes                                  | N/A                                                                | Yes                                                                                   | 2017                    | Met Standard          |
| 7                    | 10-128--          | Solar Energy           | Yes                                                                     | Yes                                         | Yes                                  | Yes                                                                | No                                                                                    | 2016                    | Did Not Meet Standard |
| 8                    | 16-033--          | Solar Energy           | Yes                                                                     | Yes                                         | Yes                                  | N/A                                                                | No                                                                                    | 2016                    | Did Not Meet Standard |
| 9                    | 17-042--          | Solar Energy           | Yes                                                                     | Yes                                         | Yes                                  | Yes                                                                | No                                                                                    | 2018                    | Did Not Meet Standard |
| 10                   | 18-023--          | Elderly                | Yes                                                                     | Yes                                         | Yes                                  | N/A                                                                | Yes                                                                                   | 2016                    | Met Standard          |
| 11                   | 20-010--          | Solar Energy           | Yes                                                                     | Yes                                         | Yes                                  | N/A                                                                | No                                                                                    | 2016                    | Did Not Meet Standard |





# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

## EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

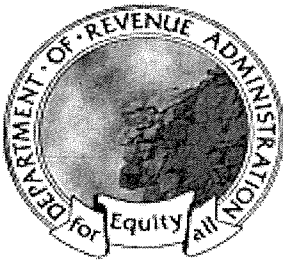
Name of Municipality:

Sanbornton

Date of Review:

3/22/2019

| <u>Sample<br/>Number</u> | <u>Parcel ID:</u> | <u>Exemption<br/>Type:</u> | <u>Application<br/>Completed,<br/>timely filed,<br/>and signed by<br/>the applicant</u> | <u>Application<br/>Approved by<br/>the Assessor</u> | <u>Proper<br/>Documentation<br/>supplied</u> | <u>If<br/>Applicant is<br/>listed under<br/>a trust, is a<br/>PA-33 Form<br/>filed</u> | <u>Is applicant<br/>receiving the<br/>proper amount<br/>of exemption,<br/>per age group,<br/>as voted</u> | <u>Year<br/>Last Review</u> | <u>Results:</u>          |
|--------------------------|-------------------|----------------------------|-----------------------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------|
| 12                       | 20-013-X-         | Elderly                    | Yes                                                                                     | Yes                                                 | Yes                                          | N/A                                                                                    | Yes                                                                                                       | 2018                        | Met Standard             |
| 13                       | 20-015-002-       | Solar Energy               | Yes                                                                                     | Yes                                                 | Yes                                          | N/A                                                                                    | No                                                                                                        | 2016                        | Did Not Meet<br>Standard |
| 14                       | 20-085-005-B      | Elderly                    | Yes                                                                                     | Yes                                                 | Yes                                          | N/A                                                                                    | Yes                                                                                                       | 2016                        | Met Standard             |
| 15                       | 21-065--          | Elderly                    | Yes                                                                                     | Yes                                                 | Yes                                          | N/A                                                                                    | Yes                                                                                                       | 2018                        | Met Standard             |
| 16                       | 22-021--          | Solar Energy               | Yes                                                                                     | Yes                                                 | Yes                                          | N/A                                                                                    | No                                                                                                        | 2016                        | Did Not Meet<br>Standard |
| 17                       | 23-027-005-       | Solar Energy               | Yes                                                                                     | Yes                                                 | Yes                                          | N/A                                                                                    | No                                                                                                        | 2016                        | Did Not Meet<br>Standard |
| 18                       | 26-031--          | Solar Energy               | Yes                                                                                     | Yes                                                 | Yes                                          | N/A                                                                                    | No                                                                                                        | 2016                        | Did Not Meet<br>Standard |
| 19                       | 27-024--          | Elderly                    | Yes                                                                                     | Yes                                                 | Yes                                          | N/A                                                                                    | Yes                                                                                                       | 2016                        | Met Standard             |
| 20                       | 27-040--          | Solar Energy               | Yes                                                                                     | Yes                                                 | Yes                                          | N/A                                                                                    | No                                                                                                        | 2016                        | Did Not Meet<br>Standard |



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

## EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

|                                                                                                   |                                                                                            |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| Name of Municipality: <span style="border: 1px solid black; padding: 2px 20px;">Sanbornton</span> | Date of Review: <span style="border: 1px solid black; padding: 2px 20px;">3/22/2019</span> |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

| Sample<br>Number | Parcel ID: | Exemption<br>Type: | <u>Application<br/>Completed,<br/>timely filed,<br/>and signed by<br/>the applicant</u> | <u>Application<br/>Approved by<br/>the Assessor</u> | <u>Proper<br/>Documentation<br/>supplied</u> | <u>If<br/>Applicant is<br/>listed under<br/>a trust, is a<br/>PA-33 Form<br/>filed</u> | <u>Is applicant<br/>receiving the<br/>proper amount<br/>of exemption,<br/>per age group,<br/>as voted</u> | <u>Year<br/>Last Review</u> | <u>Results:</u> |
|------------------|------------|--------------------|-----------------------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------|-----------------|
|------------------|------------|--------------------|-----------------------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------|-----------------|

**Comments:**

Samples #2, 3, 5, 7, 9, 10, 12, 14, 17, 18, 19 & 21 The exemption amount applied is in excess of 100% of the increase in the assessed value of the applicant's residential real estate resulting from the solar energy system. (Rev 414.01)

|                          |               |       |           |
|--------------------------|---------------|-------|-----------|
| DRA Appraiser Signature: | Charles Reese | Date: | 3/22/2019 |
| DRA Supervisor Initials: | <i>AD</i>     | Date: | 1/7/2020  |